

IN THE CLAIMS

All pending claims are rewritten below in clean form pursuant to Rule 1.121 (4)(c). Please add new claims 26-33 as below.

1. A semiconductor device, comprising:  
a semiconductor substrate having a surface formed with a first recessed region;  
a first dielectric material deposited in the first recessed region and formed with a second recessed region;  
and  
a second dielectric material thermally grown over the first dielectric material to seal the second recessed region.
2. The semiconductor device of claim 1, further comprising an active device formed in an active region of the semiconductor substrate.
3. The semiconductor device of claim 1, further comprising an electrical component formed over the second recessed region.
4. The semiconductor device of claim 3, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.
5. The semiconductor device of claim 1, wherein the semiconductor substrate is formed with silicon.

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6. The semiconductor device of claim 1, wherein the first dielectric material includes deposited silicon dioxide.
7. The semiconductor device of claim 1, wherein the second recessed region is formed having a third dielectric material deposited on the walls.
8. The semiconductor device of claim 1, wherein the second dielectric material is formed with thermally grown silicon dioxide.
9. The semiconductor device of claim 1, wherein the first dielectric material includes a cap layer.
10. The semiconductor device of claim 9, wherein the cap layer includes a chemical vapor deposition film.
11. The semiconductor device of claim 1, where the second recessed region extends into the semiconductor substrate to the depth of at least five micrometers.

- Sub  
A2  
Q1*
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26. (New) A semiconductor device, comprising:
    - a semiconductor substrate having a surface formed with a first recessed region;
    - a first dielectric material deposited in the first recessed region and formed with a second recessed region;
    - a first semiconductor layer deposited over the first dielectric material; and
    - a second dielectric material thermally grown on the first semiconductor layer to seal the second recessed region.

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27. (New) The semiconductor device of claim 26, wherein the first semiconductor layer includes deposited polysilicon.

28. (New) The semiconductor device of claim 27, wherein the second dielectric material includes thermally grown silicon dioxide.

29. (New) The semiconductor device of claim 26, further comprising an active device formed in an active region of the semiconductor substrate.

30. (New) The semiconductor device of claim 26, further comprising an electrical component formed over the second recessed region.

31. (New) The semiconductor device of claim 30, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.

32. (New) The semiconductor device of claim 26, wherein the second recessed region is formed having a third dielectric material deposited on the walls.

33. (New) The semiconductor device of claim 32, wherein the third dielectric material includes silicon nitride.